

## CWIP Manager's Reconciliation Review Check List for Each CWIP Activity

3/18/03

Project Name: \_\_\_\_\_ Project Number: \_\_\_\_\_ Phase \_\_\_\_\_  
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Project Number: \_\_\_\_\_ Phase \_\_\_\_\_  
Fiscal Year \_\_\_\_\_  
Quarter \_\_\_\_\_ Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

- 1) Has a separate reconciliation been prepared for each CWIP activity? Y or N \_\_\_\_\_
- 2) If UDO's or costs have been incurred, for your activity, do the project codes (and phase codes where appropriate) appear on the latest CA 500D CWIP Rpt? Y or N \_\_\_\_\_
- 3) If your answer to 2) was "**No**", have you notified the Budget Office that project/phase codes are missing? Y or N \_\_\_\_\_
- 4) If your answer to 2) was "**No**", have you submitted the necessary adjustment forms to get the project codes and related balances included on the CWIP Report? Y or N \_\_\_\_\_
- 5) Are all CWIP project codes cited, on your CWIP Reconciliation, capitalizeable? I.e. do they have a "4" in the second position **or** have an "F" in the fourth position? Y or N \_\_\_\_\_
- 6) Is the latest CWIP Report, and not a prior month's edition, the basis of your reconciliation? Note: at year end, use the CAMS **Final** Close edition(not a preliminary close.) Y or N \_\_\_\_\_
- 7) Is your reconciliation based on the Summary Level balances, for your project codes as stated on the CWIP Report? I.e. are any task codes missing from your totals; The exception being if you project is being tracked by a separate task code. Y or N \_\_\_\_\_
- 8) If an individual task is being reconciled, is the activity manager picking up only the related task code balances, from the CWIP Rpt, for comparison purposes; not the entire project code's balances? Y or N \_\_\_\_\_
- 9) Are all relevant fiscal years, as stated on the CWIP Report, for a given project code, Included in the totals that you are reconciling? Y or N \_\_\_\_\_
- 10) Have U.D.O's been excluded from the Uncapitalized Costs? Y or N \_\_\_\_\_
- 11) Are the "adjustment columns" on the template filled in? (The reviewer should not have to guess the target of the adjustment.) Y or N \_\_\_\_\_
- 12) Are adjustments stated at project code level and **not** summarized at the activity level? Y or N \_\_\_\_\_

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- 13) Are all adjustments properly identified with a detailed explanation for **each** adjustment provided? Y or N \_\_\_\_\_
- 14) Does your reconciliation add horizontally, when your adjustments are included? Y or N \_\_\_\_\_
- 15) Are the balances stated on the reconciliation reported in \$1.00's; and not truncated to hundreds (00's), thousands (000's), or millions (000,000's)? Y or N \_\_\_\_\_
- 16) Is there a negative Uncapitalized Cost column balance; at the **summary level**, of the CWIP Report, for any of your project codes? Or, at the task code level, if the project is being tracked by task code? Y or N \_\_\_\_\_
- 17) If the answer to 16), was **Yes**, have you submitted one or more cost adjustments via a *CAMS Document Level Adjustment Form* to increase the Accrued Costs column of the CWIP Report to equal the Capitalized Cost column, of that Report, for that project code? **Or, where appropriate, submitted a revised NF37-6?** Y or N \_\_\_\_\_
- 18) If your CWIP activity is finished (an NF37-6 has been processed), is there still a balance other than \$0 in the Uncapitalized Cost Balance column on the CWIP Report for your activity? Y or N \_\_\_\_\_
- 19) If you answered **Yes** to 18), are you waiting for a contract dispute to be resolved or are there additional series/stages, to be capitalized? Y or N \_\_\_\_\_
- 20) If you answered **No** to 18), have you submitted a CAMS Cost Adjustment Form – to reduce the total Accrued Costs on the CWIP Report to equal the Capitalized Cost Column? Y or N \_\_\_\_\_
- 21) Have all project codes, for which you are responsible, that have UDO's or costs, stated on the CWIP Report, been captured on your reconciliation for this period? Y or N \_\_\_\_\_

**Note:** You are exempt from reconciling, a specific project/phase code, if **all** of the following criteria are met:

- Your CWIP activity is completed; and,
- The NF37-6 has been processed; and,
- At the summary level, on the CWIP Rpt, for a given project code, the Capitalized Costs column equals the Accrued Costs column; and,
- The Undelivered Orders column equals zero,

These are the criteria for purging a task from the CWIP Report.

Y or N \_\_\_\_\_

- 22) Is this CWIP activity included/reflected on the Budget Office's *CWIP Activity List* and is the data stated, there on, correct for your activity? (I.e. Activity Manager, Line Office, contact information, project codes, estimated completion date, projected total cost.)

**Verify by going to:** <http://www.ofa.noaa.gov/~nbo/CWIP.htm>

Y or N \_\_\_\_\_

## **CWIP Manager's Reconciliation Review Check List for Each CWIP Activity (Cont.)**

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23) If you answered **No** to 22), have you notified Daniel Bess, the Central Budget Office contact, of the need to update their CWIP Activity List? **Y or N** \_\_\_\_\_

**Note:** If your responses, to any of the questions, made above, need to be elaborated, please do so on a separate sheet. Cite the question number along with the detailed explanation.

*If you have questions, please contact Nick Bayer, Financial Statements Branch 301-413-2127 x168.*

Thank you for your professionalism!